

GASSER PARTNER

Liechtenstein

Investment and Arbitration Hub for SEE

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Agenda

- **The Principality of Liechtenstein**
- **Liechtenstein Corporate Law**
- **Asset Protection**
- **Taxation**
- **Arbitration**

Principality of Liechtenstein

- **Historical Details**
 - Close Connection to Austria
 - Close Connection to Switzerland
- **Legal Background**
 - Fusion of Austrian and Swiss Law
- **Political Details**
 - Independent
 - Constitutional Monarchy
 - Very Stable

Principality of Liechtenstein

- **European Economic Area**
- **Customs and Monetary Union with Switzerland**
- **UNCITRAL-Model Law-Country**
- **New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards**

Liechtenstein Corporate Law

- **Joint-Stock Company**
- **Limited Liability Company**
- **Establishment („Anstalt“)**
- **Investment Fund**
- **Foundation and Trust**

Asset Protection

- **Foundation**

- Succession planning
- Financial security for family members
- Holding Company for shareholdings / real estate / etc.

- **Trust**

- Establishment of a Trust under foreign law possible
- No obligation for registration if the trustee is a foreigner

Asset Protection

- **No recognition of foreign judgements**
 - Lugano Convention has not been ratified
 - Exception Austrian / Swiss judgements
- **Avoidance of compulsory portion of inheritance claims**
 - 2 years after the assets were contributed, the structure cannot be challenged
- **Bank and professional secrecy**

Taxation

- Income Tax - 12.5 %
- Distributions of Dividends – Tax free
- No double taxation agreement with Serbia
- No Information Exchange Agreement with any SEE-Jurisdiction (except of Slovenia)

Arbitration

- UNCITRAL Model Law – Country
- New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards
- Jurisprudence of Austrian Courts relevant
- Discrete (Liechtenstein Rules of Arbitration)

Arbitration

- Foundation and trust arbitrations
- HNWI
- Vienna Rules (VIAC) and Place of Arbitration in Liechtenstein
- Place of Arbitration in Liechtenstein, while hearings in Vienna or Zurich

Get in touch

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